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1st Cong. 2 sess.

Aug. 23, 1862

[House of Representatives, No. 24.]

IN CONGRESS—August 23, 1862, read first and second times, referred to Special Committee on War Tax, and 350 copies ordered to be printed.

By Mr. DUPRE.]

AN ACT

To provide for the Compensation of Collectors of the War Tax in States which have assumed, and provided for, the payment thereof, and for other purposes.

1 SECTION 1. *The Congress of the Confederate States of*
2 *America do enact*, That District Collectors of the War
3 Tax, in those States which have paid, or have assumed
4 the payment of, said tax, in conformity to the 24th Sec-
5 tion of the Act entitled "An Act to authorize the issue of
6 Treasury Notes, and to provide a War Tax for their re-
7 demption," approved August 19, 1861, and such Asses-
8 sors as shall, with the sanction of the Secretary of the
9 Treasury, have performed Collectors' duties, in further-
10 ance of Section 7 of the Act approved December 19th,

11 1861, and entitled "An Act further supplementary to
12 An Act to authorize the issue of Treasury Notes, and to
13 provide a War Tax for their redemption," shall be enti-
14 tled to the following compensation in full payment of
15 their services :

16 I. For recording lists and assessments, in conformity
17 to Section 12 of the Instructions of the Secretary of the
18 Treasury, of September 28th, 1861, ten cents for every
19 taxable person included in the record.

20 II. For supervising and instructing Assessors, and
21 hearing and determining appeals, or applications for the
22 reduction of a double tax, and adjusting the same on the
23 record, in conformity to Section 9th, of the Act of Au-
24 gust 19, 1861, and instructions in pursuance thereof,
25 three dollars per day, including office hire and station-
26 ery : *Provided*, That in no case shall the time allowed
27 exceed sixty days.

28 III. For furnishing "correct and accurate lists," as re-
29 quired by the 10th Section of said Act of August 19th,
30 1861, and the instructions of the Secretary of the Trea-
31 sury and the Chief Collector, ten cents for every person
32 included in said lists and the recapitulations thereto an-

6 nexed ; together with a commission on the correct amount
7 of tax, of one-fourth of one per cent. on fifty thousand
8 dollars or less, and one-eighth of one per cent. on sums
9 beyond that amount.

1 SEC. 2. That the accounts of District Collectors and
2 Assessors, acting as such, shall be made in such form as
3 the Secretary of the Treasury shall prescribe, and be
4 certified and approved by the appropriate Chief Collec-
5 tor ; and that any payment made, or to be made, to Col-
6 lectors under and by virtue of the Act entitled "An Act
7 to authorize the Secretary of the Treasury to pay Dis-
8 trict Collectors in certain cases," approved April 11th,
9 1862, shall be deemed a payment on account of the com-
10 pensation provided in the first Section of the present
11 Act.

1 SEC. 3. That on the certificate of the Chief Collector
2 that any District Collector or Assessor has departed this
3 life, the Secretary of the Treasury be, and he is hereby,
4 authorized to cause payment for the services rendered
5 in such Collector's or Assessor's district, to be made to
6 the heirs, legal representatives or assigns, and the official
7 substitute of the deceased, respectively, in such propor-

8 tions as he shall deem just and conformable to the intent
9 of the first and second Sections of the present Act.

1 SEC. 4. That before approving any District Collector's
2 or Assessor's account for compensation under this act,
3 the Chief Collector shall carefully examine the lists re-
4 turned to him under the tenth section of the Act of
5 August 19th, 1861. and correct, or cause to be corrected,
6 all apparent defects or omissions in said lists, or any
7 errors in the extensions and additions therein, and so
8 amend said lists, on proper evidence, as to make them
9 conform to the acts of Congress and the instructions of
10 the Secretary of the Treasury ; and that for such extra
11 services, and "the perfecting of the returns," in further-
12 ance of section seventh of the Supplementary Act of
13 December 19th 1861,* he shall be entitled to three dol-
14 lars for every hundred persons included in his collated
15 list reported to the Treasury Department.

1 SEC. 5. That the Receivers under the Sequestration

* Or [see page 14 (N. B.) of explanations] he shall be entitled to
a commission of ten per cent. on the full amount of tax added, by
such correction and amendments to the original amount reported by
the District Collectors.

2 Act shall, within thirty days after being thereto required,
3 make returns to the Chief Collectors in their respective
4 States, of all taxable property in their possession or
5 under their control, at any time since the 1st October,
6 1861, showing the nature or character of such property,
7 when and by whom the same was surrendered or re-
8 ported, and its situation, condition and value on the 1st
9 October, 1861, or at the time of its surrender ; and, on
10 the receipt of said returns, the Chief Collectors shall col-
11 lect them in proper form and compare them with the
12 assessment lists in their possession, and make such report
13 thereon to the Secretary of the Treasury as will further
14 the enforcement of the several Acts relating to the War
15 Tax, and the "Act in relation to taxes on property which
16 has been, or which is liable to be, sequestered as the
17 property of alien enemies," approved December 23, 1861.

1 SEC. 6. That the time allowed for the rendition of final
2 reports from the Chief Collectors be extended to the first
3 day of October next, or such further time as the Secre-
4 tary of the Treasury shall prescribe.



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